Shri Hamid Ali Shemnad : Sir, regarding Manjeshwar area which I was referring?

Shri R. Sankar : I may say that in the case of minority areas where the Kannadigas or Malayalees form the minority I will examine he question.

Financial Business

Chief Minister (**Shri R. Sankar**) : Sir, I lay on the Table the Supplementary Financial Statement for the year 1963-64.

LEGISLATIVE BUSINESS.

The Agricultural Income Tax (Amendment) Bill, 1963.

Mr. Speaker: Now we may pass on to Legislative Business.

Chief Minister (**Shri R. Sankar**) : Sir, this Bill was sent to the Select Committee and the Select Committee has suggested a few modifications. But since then there were some developments which made it necessary for the Government to moving some amendments. I have given notice of some such amendments.

This is a very small Bill. This amending Bill is very small and the number of amendments given notice of by me will perhaps look a little too big. Mr. E. P. Gopalan thinks that this Bill should be referred back to the Select Committee. There are others also who feel that perhaps a reconsideration by the Select Committee will be helpful. I also considered the whole matter and I am of the opinion that I have to move for a recommittal of the bill to the same Select Committee. Of course for the benefit of the Select Committee which has to sit again, I think some discussion on the subject will be useful. I would therefore invite Shri E. P. Gopalan and others to give their views so that when the Select Committee meets these discussions will be useful to them. There is not very much in it, Sir.

The original Bill was meant to provide for three or four particular things. One of them was to amend the definition of 'Agricultural Income' so as to bring it in conformity with the provision in Article 366 (1) of the Constitution. Agricultural income was to apply only to income from properties assessed, to land tax or to some local tax. That is the provision in the Constitution. But the Bill as it stood did not contain that provision. Therefore, that amendment has to be brought in.

Another thing was to provide for the slab system of payment o tax at the lower levels at a Compound rate income between Rs. 3,600 rupees and Rs. 5,000 to be the lowest slab, that between Rs. 5,000 and Rs. 6,000 to be the next slab and the third from Rs. 6,000 to Rs. 7,000. This was on account of the hue and cry raised by agriculturists, particularly small agriculturists, who find it difficult to keep elaborate accounts to satisfy the officers of the department. In order to obviate these difficulties this slab system was introduced and naturally legislative sanction had to be given to it.

LIBRARY ARCHIVES Kerala Legislative Assembly